



STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

Working Title

Collections Technician - Other Agency Bad Debts

Job Code Title

Collections Technician

Pay Band

04

Job Code Number

433114

Business and Income Taxes Division

Accounts Receivable and Collections Bureau

Fair Labor Standards Act

Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state agency liquor stores and administers the laws governing the sale, taxation, and licensing of alcoholic beverages and tobacco products; returns unclaimed property to its rightful owners; and determines how state taxes and liquor and tobacco laws apply to Indian Tribes and tribal members in Indian Country.

The Business and Income Taxes Division is responsible for the administration, auditing, compliance, and collection activities for approximately 30 tax types and the appraisal and assessment of industrial and centrally assessed property. Tax types include corporation income, individual income, withholding, combined oil and gas, coal severance, other natural resource taxes, cigarette, retail telecommunications, lodging facilities, and miscellaneous taxes. The division includes the Administrative Team, Accounts Receivable and Collections Bureau, Business Tax and Valuation Bureau, and the Income and Withholding Tax Bureau. The Accounts Receivable and Collections Bureau is responsible for the daily management of accounts receivable and collections. Services include establishing taxpayer payment plans, legal collection activity, phone collections, and management of the state's bad debt program.

Job Responsibilities

The Collections Technician for other agency bad debts coordinates collection strategies for the collection of other agency bad debts; provides specialized document review, process control, investigation, and related support services; and performs a variety of other duties as assigned. The position reports to a unit manager and does not supervise other staff.

• Telephone Collections 40%

1. Once debt certification forms are processed and registered through the department's Processing and Retention Operations Bureau (PRO), the collection technician adds debt periods, amounts, and descriptions in the department's integrated tax system (GenTax) for other agency debts that the department has accepted to provide debt collection services for.
2. Contacts debtor by phone and mail and negotiates payment of delinquent debts. Explains payment obligations; promotes cooperation; and works to resolve sensitive or contentious communications.
3. Clarifies billing and debt issues on delinquent accounts; resolves disputes; and obtains payment on undisputed portions of liabilities. Explains department collection and enforcement policies and statutes to debtors or their representatives. Counsels debtors and their representatives before and after enforcement actions to inform them of their account status and attempt to persuade them to voluntarily pay outstanding balances.

4. Evaluates and plans collection strategies on a case-by-case basis to cost-effectively secure payments. Researches and evaluates debtor's financial condition, credit availability, and payment capacity to obtain maximum payment amounts and satisfy delinquencies rapidly.
 5. Conducts investigations of records and debtor files. Informs debtor of their right to reviews or hearings.
 6. Coordinates confiscation or reduction of tax refunds for delinquent accounts to satisfy debtor liabilities. Refunds overpayments and transfers misapplied payments to appropriate accounts.
 7. Analyzes income and expense information from debtor to determine or justify debtor's ability to pay their outstanding liability. Evaluates expenses to identify allowable expenses according to agency procedures and guidelines. Based on analysis, determines an appropriate dollar range for debtor to establish a payment plan that will satisfy the delinquent debt at the highest possible dollar amount over the shortest period of time possible.
 8. Evaluates collectability of assigned accounts; initiates collection actions; initiates write-offs; or recommends write-offs in accordance with applicable statutes, policies, procedures, and guidelines.
 9. Reviews available collection actions daily for assignments and maintains a monthly minimum number of active open case assignments in conjunction with prescribed performance standards.
 10. Monitors assigned accounts to verify outcome of payment arrangements, legal actions, and other activities. Identifies errors, omissions, and anomalies and coordinates with other staff and managers to resolve problems. Records and maintains on-line documentation of all collection activities and debtor contacts as a permanent record of collection activity.
- **Offset of Tax Refunds or Other Funds 45%**
 1. Performs offsets of tax refunds and other allowable funds to secure payment of delinquent debts owed to other agencies. Reviews and takes or releases tax refunds or other funds issued to debtors from the state's warrant writer system.
 2. During the peak offset season (January – April) primarily performs offset activities on a daily basis.
 3. Runs daily offset and collection reports associated with offset activities.
 4. December – April, performs offset of tax refunds to fulfill statutory obligations associated with writs of executions and levies of third party collection agencies.
 - **Collections Support Services 10%**
 1. Reviews and verifies technical documents including fiscal reports, financial information, and other documents from debtors or their representative to ensure accuracy and completeness. Works with clerical staff on drafting documents, mailings, and data entry to ensure timeliness, accuracy, and validity.
 2. Assists with tracing activities and investigations of debtor records to develop information sources and establish debtor contacts. This may include researching federal, state, municipal, and private agency records; ordering national credit inquiries; and other activities as directed.
 3. Represents the department in informal conferences, formal and informal hearings, and judicial proceedings on enforcement-related issues or establishment of individual liabilities.
 4. Maintains confidentiality of all information derived from debtor files or developed from other sources.
 - **Other Duties as Assigned 5%**
 1. Performs other duties as assigned by the supervisor.

Job Requirements

To perform successfully as a collections technician, the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. It is essential that the incumbent has the ability to reason deductively and inductively. Incumbent is required to analyze and solve complex problems; resolve conflicts; consider the relative costs and benefits of actions; and persuade others. Skills in multi-tasking; paying attention to details and accuracy;

managing multiple priorities under tight deadlines; mathematics; providing timely and effective written, verbal, and interpersonal communication; customer service; negotiation; researching and analyzing technical and financial documents; explaining technical and financial information; and word processing, spreadsheet, and database applications are required. This position works with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of collection methods and procedures; investigative techniques and practices; database operations; basic accounting and financial records analysis; records maintenance procedures; and standard office procedures.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is a high school diploma or GED and three years of job-related work experience.
 - Experience should be made up of law enforcement, investigation, debt collection, or credit/finance.
 - Other combinations of education and experience will be evaluated on an individual basis.

Department Core Values

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

Working Conditions

Must work under time constraints, be able to maintain numerous projects at one time, and determine priorities on a daily basis. At times, the incumbent will deal with angry, hostile, and difficult individuals to resolve concerns or to bring about compliance with regulations. This may cause stressful work conditions and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. This position requires considerable computer and keyboard use and being seated for extended periods of time. The incumbent spends a considerable amount of time on the phone. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

Special requirements

- Background Examination: Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- Compliance with All Appropriate Montana Tax Laws: An employee's tax status must be current.

This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.

Division Administrator Review: The statements in this job profile are accurate and complete.

Signature: Gene Walborn, Division Administrator Date: August 2010

Human Resource Director Review: The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director Date: August 2010

Employee: My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: _____

Date: _____

Name (print): _____